

BOARD OF PUBLIC ACCOUNTANCY
239 Causeway Street, Suite 500
Boston, MA 02114
617-727-1806

Print Name

OFFICE USE ONLY

Fee \$ _____ Appl# _____ Date _____
1st Reviewer _____ Date _____
2nd Reviewer _____ Date _____

All questions on application must be answered, current and up to date. **APPLICATION MUST BE LEGIBLE and COMPLETED IN INK.** Attachments accepted only if additional space is required after you have answered and completed question(s) on application. Photocopies of supporting documentation are not allowed. Educational transcripts must be complete (date and degree conferred) Character and experience letters are acceptable if dated within one year of submission of application and must be addressed to the Massachusetts Board of Public Accountancy. Please do not submit educational transcripts, experience or character letters in sealed envelopes. We ask that you remove and discard all envelopes.

THIS CHECK LIST WITH THE FOLLOWING ITEMS MUST BE INCLUDED WITH YOUR APPLICATION

YES NO

1. () Application fee is \$152.00 for candidates that have never held or been granted a license, certificate or registration as a CPA in any state. All others, application fee is \$434.00 **FEES ARE NON-REFUNDABLE.**

Official Transcripts are not required. However, transcript must be original & issued by college or university.

2. () () Bachelor Degree transcript
3. () () Master Degree transcript
4. () () 24 hours accounting concentration per 252 CMR 2.01 (3) (available at www.mass.gov/dpl/boards/pa)
5. () () 150 semester hours (225 quarter hours) per 252 CMR 2.01 (4) " " " "
6. () () Foreign degree evaluation from Center Ed. Documentation (CED); tel. 617-338-7171 or www.cedevaluations.com.
7. () Experience letter(s) signed by a CPA partner or shareholder of the firm(s) where you work(ed) certified under pains and penalties of perjury, that the experience gained included 1000 hours in the report function on full disclosure financial statements, of which no more than 300 hours was in full disclosure compilations and that it was gained during 3 years full-time public accountancy experience if you have a bachelors degree, reduced to 2 years if you have a masters degree. Candidates that meet the 150 hours new educational requirements as per 252 CMR 2.01 (4) 1-4, experience is reduced to 1 year. Letter(s) must specify exact dates (month, day, year) employed and if part-time or full-time. If not currently practicing at a CPA firm, please provide information as to your present employment.
8. () Three (3) original letters from employers, clients of employers, business associates or other individuals (not related to you) who are willing to testify to your fitness of character to provide public accounting services.
9. () () Did you complete the CPA exam as a Massachusetts candidate? If NO, contact the state board where you sat the exam in for a Board certified statement/official grade report that includes a complete history of your exam sittings including all grades and exam dates. This exam grade report must be currently dated and addressed to the Massachusetts Board of Public Accountancy. If YES, your exam grades are on record with Massachusetts.
10. () () Official verification of current licensure standing from other State Board(s) including date license was issued, expiration date and if you have been the subject of any disciplinary action. This official verification must be addressed to the Mass. Board and issued within 2 months of you submitting your application to the Mass. Board.

WAIVER OF MASSACHUSETTS EXAM SITTING CONDITIONS FOR PAPER & PENCIL EXAM

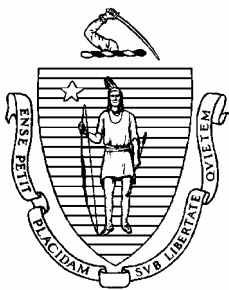
11. () () For Exam grade recognition, a candidate, must have sat for all four parts of the Uniform CPA Examination at any given examination until all parts were passed; provided that, conditional credit was granted for passing two sections or for passing the practice section with a grade of 75 and the failing sections were a grade of 50 or higher; such conditional credit extended for six subsequent examination dates regardless of the state in which the examination was taken. A waiver of these examination conditions may be granted for a validly licensed CPA from another state that holds a current CPA license and has been in public accounting for four of the last ten years after license/registration was granted by the other state board and employer(s) verify public accounting experience.

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DATE: _____: Upon review, your application appears to be deficient of the following items:

NOTE: _____



The Commonwealth of Massachusetts
Division of Professional Licensure
Board of Public Accountancy
239 Causeway Street, Suite 500
Boston, MA 02114
617-727-1806

APPLICATION FOR A CERTIFICATE TO PRACTICE AS A CERTIFIED PUBLIC ACCOUNTANT

Original License Fee \$152.00

Reciprocal License Fee \$434.00

A certified check or money order is preferred, personal checks are acceptable. Please make remittance payable to the "Commonwealth of Massachusetts/Board of Public Accountancy." Once received by the Board, the **application fee will not be refunded**. You must answer all questions carefully and completely.

PRINT OR TYPE ALL INFORMATION

1. NAME _____
LAST FIRST MIDDLE INITIAL

2. MAILING ADDRESS _____
NO. STREET APT. NO. TELEPHONE NO.
CITY OR TOWN STATE ZIP CODE

3. If you have ever changed your name, print former name(s) _____

4. DATE OF BIRTH _____ U.S. SOC. SEC. NO. _____ *
MONTH/DAY/YEAR MANDATORY

***Pursuant to G.L., c. 62C, s. 47A, the Division of Professional Licensure is required to obtain your social security number and forward it to the Department of Revenue. The Department of Revenue will use your social security number to ascertain whether you are in compliance with the tax laws of the Commonwealth.**

5. As a Massachusetts exam candidate, when did you successfully pass the CPA exam _____

6. If examination was taken in another state, please contact that state board for a certified statement addressed to the Massachusetts CPA Board for a report of all your dates of sittings and grades.

7. If you have been or are registered/certified/licensed in any state(s), complete the following:

State	License/Certificate Number	Date Licensed	Current	Expired/Lapsed	Revoked/Suspended	Probation

The Board is certified by the Criminal History Systems Board to access data about convictions and pending criminal cases. Those records — and other Federal and professional records — may be checked as part of your licensing process. No records are automatic disqualifiers; you will be given an opportunity to discuss any issues with the Board.

YES **NO**

8. Has any licensing or disciplinary authority ever refused to issue or revoked, annulled, cancelled, accepted surrender of, suspended, placed on probation, or refused to renew your professional license or certificate held by you now or previously, or ever fined, censured, reprimanded or otherwise disciplined you? ☐ ☐
9. Are charges pending against you in any jurisdiction for any sort of professional misconduct? ☐ ☐
10. Have you ever been found guilty after trial, or pleaded guilty, no contest, or nolo contendere to a crime (felony or misdemeanor) in any court? ☐ ☐
11. Are criminal charges pending against you in any court? ☐ ☐

NOTE: If you answer "YES" to any question(s) above, submit a letter giving a complete detailed explanation. Include copies of any court records (conviction records) or decision issued by a licensing or disciplinary authority.

12. EDUCATION

	NAME	CITY/STATE	MAJOR	DEGREE REC'D	MONTH/YEAR
College or University					
Graduate School					
Other					

Submit all college transcripts, which include required degree and courses as per 252 CMR.

Graduate of schools outside the US need only to submit an evaluation from the Center for Educational Documentation (CED). CED may be reached at 1-617-338-7171 or at www.cedevaluations.com.

13. **CHARACTER ENDORSEMENT LETTERS**

Ask three reputable citizens who are personally acquainted with you (but are not related to you) to provide a letter attesting to your good character and recommend you as worthy to be registered as a Certified Public Accountant. Letters may also be from employers or clients of employers or business associates.

14. **EXPERIENCE**

Give below a chronological record of your qualifying experience per 252 CMR 2.07(2), (3) and/or (6). This section should also include your current employment. **Complete section below starting with most recent experience or employment. Attachment accepted only if additional space is required after you have completed section below.**

FROM - TO month / year	Name and address of corporation, firm or individual by whom you were employed, and name and title of your immediate superior	Nature of Employer's Business	Rank and nature of your work, and title, if any

The applicant named on this application and shown in the attached photograph agrees to abide by the rules and regulations for the certification of public accountants as contained in Title 252 of the Code of Massachusetts Regulations and attests that all statements made herein are made under the pains and penalties of perjury.

<p>Attach Securely In This Space</p> <p>A Recent</p> <p>2" X 2" Photograph</p> <p>Passport Type</p> <p>Head & Shoulders Only</p>

Signature

Date

For a schedule of when applications are reviewed, please see Board Calendar at www.mass.gov/dpl/boards/pa. Application must be complete and received at the Board at least ten working days prior to a scheduled Board Meeting.

Please do not call the Board to inquire about your application status. You will be notified of the Board's decision by mail within 1 to 2 weeks following the review.